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and Lee D. Parker, The Flinders University.

"Development of 'Philosophy of Disclosure' in Accounting Institutions of Japan," Tsunehiro Tsumori, Kyushu University.


"Physical Change and Accounting: The Empirical Case of the Royal Tobacco Factory of Sevilla in the Eighteenth Century," Fernando Gutierrez Hidalgo, University of Sevilla.


"The Development of Walter Mahlberg's Inflation Accounting Theory in Light of Contemporary Critiques by Schmalenbach and Schmidt," Frank L. Clarke, University of Newcastle, O. Finley Graves, University of Mississippi, Graeme W. Dean, University of Sydney.

"Earnings Per Share, the Multiple, and Book Value: A Look Back at U.S. Steel, 1901-1985," Richard Vangemeersch, University of Rhode Island.

"An International Historical Approach to Teaching Accounting Concepts," Robert Bloom, Marilynn Collins, John Carroll University, and Jayne Fuglister, Cleveland State University.

"New Directions in Accounting History: The Implications of Galambo's 'Organizational Synthesis'," Paul J. Miranti, Jr., Rutgers University.

In an article entitled, "Does the Bible Exaggerate King Solomon's Golden Wealth?," Alan R. Millard [Biblical Archaeology Review, May/June 1989, pp 20-34] provides interesting references to the accounting for wealth accumulated by the rulers of Biblical times. In one case, Millard cites a gift from Tuthmosis III to the temple of Amun at Karnak. The walls of the temple catalogue the detailed inventory of items, large and small, and stands as an accounting record of the event.

Millard states the following regarding the accuracy of accounting [p.31]:

These records are astounding, and the reader may question their accuracy. Admittedly, they cannot be checked today. On the other hand, we can point to the fact that Babylonian accountancy tablets reveal the extreme care taken to trace even small amounts of gold, and of everything else, coming into official royal depots or storehouses, and going out from them. The precision of the figures in Tuthmosis's donation to the Amun temple summarized above, as well as the precision of figures in similar documents, does give an appearance of accuracy. The Amun temple inscription could be spurious, the work of clever propagandists, but the inscription was visible to all those who were permitted to enter the temple, so it might easily be checked. Moreover, other evidence for hoards of treasure accumulated in ancient temples is provided by usually careful Greek historians, such as Herodotus and Pausanias, and this too tends to weigh in favor of the reliability of these figures.